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Order No. 356.

UNITED STATES
DEPARTMENT OF THE INTERIOR
Office of Indian Affairs
Washington, D.C.

Separate Checking
Accounts with Treasurer
of United States.

ADMINISTRATIVE ASSISTANT TO THE
SECRETARY OF THE INTERIOR
June 5, 1930.

To All Disbursing Agents

of the Indian Service:

Supplementing instructions which have been issued by the Treasury Department to disbursing agents of the Indian Service with respect to carrying separate checking accounts with the Treasurer of the United States for "General Funds," "Trust Funds," and "Special Funds," the following explanations and advice are supplied by the Indian Office:

The newly prescribed procedure applies only to checking accounts of disbursing agents with the Treasurer of the United States; its sole purpose being to enable the Treasury Department to segregate in its records and reports the expenditures made under the three classes of funds mentioned. This necessitates the use of distinctive checks, which is accomplished by giving those for each class a separate disbursing symbol.

All funds on hand June 15, 1930, as well as those thereafter advanced or deposited to the official credit of disbursing agents with the Treasurer of the United States, will be segregated into three classes, as follows:

General Funds:

Gratuity and reimbursable appropriations from public funds.
Interest on tribal trust funds.
Any other funds not included in the two other classes.

Trust Funds:

All funds designated by the letter "T" in appropriation symbols.
Individual Indian Money and Special Deposits and interest thereon.
Pupils Funds.
Sundry Receipts.
Contributed funds and special deposits collected for particular purposes and expended without being deposited to the credit of the United States.

Special Funds:

Those advanced from the Treasury and bearing the words "Special Fund" in their titles. The only funds of this class at present are those arising under acts of August 1, 1914, May 18, 1916, and February 14, 1920, for irrigation maintenance and construction.

Separate check registers should be maintained for each class of funds, and the utmost care will have to be exercised to see that checks bearing the appropriate disbursing symbols are used in all cases.

NA, RG 48, Entry 749A (over)

File 1-185, Box 381

"Special Disbursing Agents, 10-16-28 to 6-30-30" file

Separate monthly accounts are not required but accounts current must show the disbursing symbol (as well as the appropriation symbol) of each fund. Also the amount carried under each disbursing symbol must be shown in analyses of balances.

When a single voucher is payable from more than one class of funds, it will be paid by checks of as many different series as appropriate. The number, date, and amount of each check, of course, will be noted on the voucher, but no reference to the various disbursing symbols need be made on vouchers.

Disbursing symbols need not be shown on monthly, trial balances, but the amount carried under each disbursing symbol must be shown in analyses of balances.

Funds of the several classes will be advanced upon the same requisitions and the classes do not have to be separated on requests for advances.

Certificates of deposit to the credit of the United States will be prepared as heretofore without regard to disbursing symbols.

No changes are to be made in lists of checks drawn, etc., on Form 5-309.

Disbursing agents are required to report to the Indian Office the title, amount, and new disbursing symbol of each fund transferred on June 15, 1930, as directed by the Treasury Department.

As far as can be foreseen at present the new procedure will not affect the duties or accounts of disbursing agents except as above set forth. Should any questions arise which have not been made clear the Indian Office will furnish further advice upon request.

C. J. RHOADS,

Commissioner.

I. O. File 24895-30.